



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

**26 Liberty County**

**1236 Chester-Joplin-Inverness El**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Renee Richter **Phone #:** (406) 759-5186

(Signature)

(Date)

**Chair, Board of Trustees:** Jeffrey Mattson

(Signature)

(Date)

**County Superintendant** Kathy Armstrong

(Signature)

(Date)

## Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
123	2012-2013 AYP	STATE		84.010
141	Hunnewell Estate	LOCAL		
156	2015-2016 ESEA Title I Program Grant	FEDERAL	026 12396 3116	84.010A
328	Miscellaneous State Grant	STATE	Multi-District Agree	State
415	Title I, Part A, Improving Basic Programs	FEDERAL	026 1236 3115	84.010A
435	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A146644	84.358A
516	Whitlash School Funds	LOCAL		
517	Kitchen Project -Elementary	LOCAL		
526	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A156644	84.358A
546	Interest Earnings	LOCAL		
666	State OTO Indian Education for All	STATE	2010	state

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	239,832.12	25,256.42	46,082.95	
02	Taxes Receivable - Real and Personal (120-149)	10,974.47	1,092.02	351.77	
03	Taxes Receivable - Protested (150-159)	21,134.47	1,941.85	279.37	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	271,941.06	28,290.29	46,714.09	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	32,108.94	3,033.87	631.14	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	90,866.58			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	148,965.54	25,256.42	46,082.95	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	239,832.12	25,256.42	46,082.95	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	271,941.06	28,290.29	46,714.09	

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		27,508.25	179,618.94	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		27,508.25	179,618.94	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		27,508.25	179,618.94	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		27,508.25	179,618.94	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		27,508.25	179,618.94	

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**26 Liberty County**

**1236 Chester-Joplin-Inverness El**

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,856.10	4,821.34
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			4,856.10	4,821.34
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			5,000.00	
48	Fund Balance for Budget			(143.90)	4,821.34
52	<b>TOTAL FUND BALANCE/EQUITY</b>			4,856.10	4,821.34
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			4,856.10	4,821.34

# Trustees' Financial Summary

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**26 Liberty County**

**1236 Chester-Joplin-Inverness El**

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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**26 Liberty County**

**1236 Chester-Joplin-Inverness El**

## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		57,134.11		1,360.42
02	Taxes Receivable - Real and Personal (120-149)	619.17			107.27
03	Taxes Receivable - Protested (150-159)	725.04			234.16
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,344.21	57,134.11		1,701.85
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	1,344.21			341.43
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		57,134.11		1,360.42
52	<b>TOTAL FUND BALANCE/EQUITY</b>		57,134.11		1,360.42
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,344.21	57,134.11		1,701.85

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		84,742.30		
02	Taxes Receivable - Real and Personal (120-149)		1,231.07		
03	Taxes Receivable - Protested (150-159)		1,246.50		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		87,219.87		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		2,477.57		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		84,742.30		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		84,742.30		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		87,219.87		



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**1236 Chester-Joplin-Inverness El**

## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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**1236 Chester-Joplin-Inverness El**

## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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1236 Chester-Joplin-Inverness El

## Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



# Trustees' Financial Summary

FY2015-16

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26 Liberty County

1236 Chester-Joplin-Inverness El

## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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1236 Chester-Joplin-Inverness El

## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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1236 Chester-Joplin-Inverness El

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	444,422.50	489,482.66
1112	District Levy - Personal Property	9,780.44	10,457.56
1113	District Levy - Heavy Motor Vehicles	91.71	103.72
1114	District Levy - Pers Prop/Mobile Homes	649.37	2,024.05
1190	Penalties and Interest on Taxes	688.85	877.18
1510	Interest Earnings	2,046.54	2,766.36
1900	Other Revenue from Local Sources	816.88	2,284.43
3110	Direct State Aid	525,105.34	580,025.77
3111	Quality Educator	49,432.50	50,866.42
3112	At Risk Student	6,149.86	5,840.27
3113	Indian Education For All	3,610.80	3,862.80
3114	American Indian Achievement Gap	0.00	1,025.00
3115	State Spec Ed Allowable Cost Pymt to Districts	22,332.47	27,972.00
3116	Data For Achievement	2,655.00	3,700.00
3118	Natural Resource Development	3,741.99	6,511.72
3120	State Guaranteed Tax Base Aid	9,310.18	12,616.11
3444	State School Block Grant	191,542.94	191,542.94
3446	SB96 Block Grant Reimbursement	7,880.74	0.00
3460	Montana Oil and Gas Tax	13,436.51	28,612.76
5200	Sale or Compensation for Loss of Assets	247.75	0.00
5300	Operating Transfers from Other Funds	0.00	1,278.19
5700	Resources Transferred from Other School Districts or Cooperatives	0.00	6,754.75
6100	Material Prior Period Revenue Adjustments	4,752.64	4,099.54
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,298,695.01</b>	<b>1,432,704.23</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	545,221.37	574,961.76
			2XX Personal Services - Employee Benefits	125,710.27	122,134.39
			3XX Purchased Professional and Technical Services	3,598.92	4,264.02
			4XX Purchased Property Services	0.00	6.00
			5XX Other Purchased Services	2,707.10	3,892.47
			6XX Supplies and Materials	37,282.27	87,325.42
			810 Dues and Fees	49.50	99.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	20,076.54	24,271.61

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

**26 Liberty County**

**1236 Chester-Joplin-Inverness El**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	4,331.88	5,180.14
			6XX Supplies and Materials	148.22	49.93
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	13,022.50	12,937.48
			2XX Personal Services - Employee Benefits	3,043.83	2,131.84
			6XX Supplies and Materials	175.96	1,095.60
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	49,100.93	63,019.40
			2XX Personal Services - Employee Benefits	9,727.38	11,141.08
			3XX Purchased Professional and Technical Services	7,203.26	15,826.86
			5XX Other Purchased Services	18,380.69	18,977.26
			6XX Supplies and Materials	3,421.37	2,191.41
			810 Dues and Fees	3,203.00	822.50
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	30,474.96	33,349.93
			2XX Personal Services - Employee Benefits	3,778.32	4,303.98
			5XX Other Purchased Services	316.37	140.40
			6XX Supplies and Materials	242.81	341.04
			810 Dues and Fees	1,422.50	255.50
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	13,282.56	15,000.02
			2XX Personal Services - Employee Benefits	3,450.80	4,494.57
			5XX Other Purchased Services	827.38	349.87
			6XX Supplies and Materials	4,736.79	5,004.00
			810 Dues and Fees	317.50	297.50
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	59,924.29	67,567.70
			2XX Personal Services - Employee Benefits	12,746.60	17,242.60
			3XX Purchased Professional and Technical Services	176.50	651.50
			4XX Purchased Property Services	177,790.35	136,763.87
			5XX Other Purchased Services	35.93	22.82
			6XX Supplies and Materials	27,248.22	38,888.18
			7XX Property and Equipment Acquisition	0.00	11,511.64
			810 Dues and Fees	35.00	35.00
		<b>27XX Student Transportation Services</b>			
			4XX Purchased Property Services	77.23	450.75
			6XX Supplies and Materials	1,321.38	1,397.13
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	24,371.24	30,580.59
			2XX Personal Services - Employee Benefits	4,926.12	5,965.70
			6XX Supplies and Materials	389.44	3,781.94





# Trustees' Financial Summary

FY2015-16

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

26 Liberty County

1236 Chester-Joplin-Inverness El

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
			920 Resources Transferred to Other School Districts or Cooperatives	2,964.31	3,076.92
	<b>365</b>		<b>Indian Education for All - OTO &amp; Ongoing</b>		
		<b>1XXX</b>	<b>Instruction</b>		
			4XX Purchased Property Services	0.00	444.78
			6XX Supplies and Materials	0.00	150.56
	<b>710</b>		<b>School Sponsored Extracurricular Activities</b>		
		<b>27XX</b>	<b>Student Transportation Services</b>		
			6XX Supplies and Materials	325.07	0.00
		<b>34XX</b>	<b>Extracurricular - Activities</b>		
			1XX Personal Services - Salaries	2,365.31	2,737.06
			2XX Personal Services - Employee Benefits	181.42	165.87
			3XX Purchased Professional and Technical Services	35.00	0.00
			4XX Purchased Property Services	60.00	0.00
			5XX Other Purchased Services	247.82	0.00
	<b>720</b>		<b>School Sponsored Athletics</b>		
		<b>35XX</b>	<b>Extracurricular - Athletics</b>		
			1XX Personal Services - Salaries	19,517.23	19,964.01
			2XX Personal Services - Employee Benefits	1,066.69	804.28
			3XX Purchased Professional and Technical Services	98.76	618.80
			4XX Purchased Property Services	614.69	314.94
			5XX Other Purchased Services	11.00	0.00
			6XX Supplies and Materials	6,399.03	4,664.63
			810 Dues and Fees	100.00	125.00
	<b>910</b>		<b>Food Services</b>		
		<b>31XX</b>	<b>Food Services</b>		
			3XX Purchased Professional and Technical Services	139.24	384.75
			4XX Purchased Property Services	202.86	0.00
			5XX Other Purchased Services	0.00	196.56
			6XX Supplies and Materials	13,738.32	6,088.18
			810 Dues and Fees	231.63	42.50
	<b>999</b>		<b>Undistributed</b>		
		<b>61XX</b>	<b>Operating Transfers to Other Funds</b>		
			910 Operating Transfers to Other Funds	15,228.18	0.00
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
			920 Resources Transferred to Other School Districts or Cooperatives	50,000.00	51,000.00
<b>517</b>	<b>Kitchen Project -Elementary</b>				
		<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>		
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			4XX Purchased Property Services	0.00	8,267.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,327,823.84</u>	<u>1,427,770.24</u>



# Trustees' Financial Summary

FY2015-16

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

26 Liberty County

1236 Chester-Joplin-Inverness El

## Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance	237,765.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,432,704.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,427,770.24	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      90,866.58      Less Last Year                      93,733.70      (4b)	-2,867.12	
	-2,867.12	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	239,832.12	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

26 Liberty County

1236 Chester-Joplin-Inverness El

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	46,566.73	48,595.18
1112	District Levy - Personal Property	1,024.09	1,054.10
1113	District Levy - Heavy Motor Vehicles	9.61	10.29
1114	District Levy - Pers Prop/Mobile Homes	67.77	207.16
1190	Penalties and Interest on Taxes	71.49	89.41
1510	Interest Earnings	38.02	160.13
2220	County On-Schedule Trans Reimb	29,118.04	30,609.49
3210	State On-Schedule Trans Reimb	26,953.16	27,121.81
3444	State School Block Grant	12,087.65	12,087.65
3445	State Combined Fund School Block Grant	0.00	5,884.15
3446	SB96 Block Grant Reimbursement	822.40	0.00
3460	Montana Oil and Gas Tax	6,000.00	5,000.00
5700	Resources Transferred from Other School Districts or Cooperatives	0.00	669.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>122,758.96</u>	<u>131,489.27</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
1XX	Regular Education Programs - Elementary/Secondary				
23XX	Support Services - General Administration				
	1XX	Personal Services - Salaries		11,893.08	5,898.91
	2XX	Personal Services - Employee Benefits		1,523.43	837.82
24XX	Support Services - School Administration				
	1XX	Personal Services - Salaries		2,874.96	2,874.99
	2XX	Personal Services - Employee Benefits		356.45	371.07
25XX	Support Services - Business				
	1XX	Personal Services - Salaries		5,469.40	3,749.99
	2XX	Personal Services - Employee Benefits		1,420.79	1,123.68
26XX	Operation and Maintenance of Plant Services				
	6XX	Supplies and Materials		76.36	0.00
27XX	Student Transportation Services				
	4XX	Purchased Property Services		94.25	49.51
	5XX	Other Purchased Services		88,806.47	90,516.90
	6XX	Supplies and Materials		17,061.55	12,454.16
999	Undistributed				
61XX	Operating Transfers to Other Funds				
	910	Operating Transfers to Other Funds		377.42	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>129,954.16</u>	<u>117,877.03</u>



# Trustees' Financial Summary

FY2015-16

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

26 Liberty County

1236 Chester-Joplin-Inverness El

## Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					11,644.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					131,489.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					117,877.03	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					25,256.42	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

26 Liberty County

1236 Chester-Joplin-Inverness El

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	25,254.86	15,255.19
1112	District Levy - Personal Property	497.84	401.50
1113	District Levy - Heavy Motor Vehicles	5.25	3.21
1114	District Levy - Pers Prop/Mobile Homes	28.14	91.87
1190	Penalties and Interest on Taxes	30.34	36.28
1510	Interest Earnings	134.84	393.12
5700	Resources Transferred from Other School Districts or Cooperatives	0.00	208.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>25,951.27</b>	<b>16,389.91</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
1XX	Regular Education Programs - Elementary/Secondary				
	27XX	Student Transportation Services			
		6XX	Supplies and Materials	114.66	45.00
999	Undistributed				
	62XX	Resources Transferred to Other School Districts or Cooperatives			
		920	Resources Transferred to Other School Districts or Cooperatives	0.00	2,250.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>114.66</b>	<b>2,295.00</b>

#### Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	31,988.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,389.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,295.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	46,082.95	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

**26 Liberty County**

**1236 Chester-Joplin-Inverness El**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	206.12	79.48
	2240 County Retirement Distribution	106,224.83	132,000.00
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	10,388.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>106,430.95</u>	<u>142,467.51</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	81,652.68	89,737.44
	<b>21XX Support Services - Students</b>				
		2XX	Personal Services - Employee Benefits	2,856.00	3,243.41
	<b>222X Educational Media Services</b>				
		2XX	Personal Services - Employee Benefits	2,115.74	2,050.40
	<b>23XX Support Services - General Administration</b>				
		2XX	Personal Services - Employee Benefits	9,427.14	9,609.65
	<b>24XX Support Services - School Administration</b>				
		2XX	Personal Services - Employee Benefits	5,442.69	5,972.42
	<b>25XX Support Services - Business</b>				
		2XX	Personal Services - Employee Benefits	2,939.91	2,977.54
	<b>26XX Operation and Maintenance of Plant Services</b>				
		2XX	Personal Services - Employee Benefits	7,960.79	9,224.75
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	3,808.24	4,477.89
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
		920	Resources Transferred to Other School Districts or Cooperatives	0.00	1,575.00
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>34XX Extracurricular - Activities</b>				
		2XX	Personal Services - Employee Benefits	300.69	330.09
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
		2XX	Personal Services - Employee Benefits	2,747.98	2,801.41
	<b>999 Undistributed</b>				
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
		920	Resources Transferred to Other School Districts or Cooperatives	<u>1,980.00</u>	<u>0.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>121,231.86</u>	<u>132,000.00</u>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

**26 Liberty County**

**1236 Chester-Joplin-Inverness El**

## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					17,040.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					142,467.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					132,000.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					27,508.25	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

**26 Liberty County**

**1236 Chester-Joplin-Inverness El**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
<b>141 Hunnewell Estate</b>		
1920	Contributions/Donations from Private Sources	9,313.83
<b>156 2015-2016 ESEA Title I Program Grant</b>		
4200	Title I, Part A, Improving Basic Programs	69,394.00
<b>516 Whitlash School Funds</b>		
1510	Interest Earnings	54.08
1900	Other Revenue from Local Sources	274.35
<b>526 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>		
4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,691.60
<b>546 Interest Earnings</b>		
1510	Interest Earnings	1,609.72
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>88,337.58</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
<b>123 2012-2013 AYP</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		3XX	Purchased Professional and Technical Services		1,600.00
		5XX	Other Purchased Services		290.00
		6XX	Supplies and Materials		822.54
			<b>123 Subtotal</b>		<b>2,712.54</b>
<b>141 Hunnewell Estate</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		3XX	Purchased Professional and Technical Services		14.00
		6XX	Supplies and Materials		7,286.99
		8XX	Other Expenditures		1,471.45
			<b>141 Subtotal</b>		<b>8,772.44</b>
<b>156 2015-2016 ESEA Title I Program Grant</b>					
	<b>420 Title I, Part A, Improving Basic Programs</b>				
	<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries		49,692.82
		2XX	Personal Services - Employee Benefits		15,592.00
		3XX	Purchased Professional and Technical Services		7,375.00
		5XX	Other Purchased Services		387.99
		6XX	Supplies and Materials		165.00
			<b>156 Subtotal</b>		<b>73,212.81</b>





# Trustees' Financial Summary

FY2015-16

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

26 Liberty County

1236 Chester-Joplin-Inverness El

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
516	Whitlash School Funds				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		23,606.00
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		11,885.05
			<b>516 Subtotal</b>		<b>35,491.05</b>
526	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		1,653.83
			4XX Purchased Property Services		3,412.50
			5XX Other Purchased Services		702.52
			6XX Supplies and Materials		2,158.60
			<b>526 Subtotal</b>		<b>7,927.45</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>128,116.29</b>

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					221,349.53 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					88,337.58 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					128,116.29 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	1,951.88	(4b)	-1,951.88
					-1,951.88 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					179,618.94 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
123 2012-2013 AYP	0.00	2,712.54	-2,712.54
141 Hunnewell Estate	9,313.83	8,772.44	541.39
156 2015-2016 ESEA Tilte I Program Grant	69,394.00	73,212.81	-3,818.81
516 Whitlash School Funds	328.43	35,491.05	-35,162.62
526 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	7,691.60	7,927.45	-235.85
546 Interest Earnings	1,609.72	0.00	1,609.72
<b>Total</b>	<b>88,337.58</b>	<b>128,116.29</b>	<b>-39,778.71</b>



# Trustees' Financial Summary

FY2015-16

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

26 Liberty County

1236 Chester-Joplin-Inverness El

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	84.22	57.55
	1915 Dormitory Charges	7,245.00	5,452.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,329.22	5,510.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	61.61	0.00
			4XX Purchased Property Services	13,474.09	7,337.63
			6XX Supplies and Materials	1,846.36	777.11
			7XX Property and Equipment Acquisition	0.00	1,872.75
			8XX Other Expenditures	178.53	1,614.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,560.59	11,602.18

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						8,323.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,510.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						11,602.18 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	5,000.00	Less Last Year	2,375.00	(4b)	2,625.00	
						2,625.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,856.10 (5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

26 Liberty County

1236 Chester-Joplin-Inverness El

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	37.68	58.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		37.68	58.61

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	1,278.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	1,278.19

#### Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	6,040.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	58.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,278.19	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,821.34	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

**26 Liberty County**

**1236 Chester-Joplin-Inverness El**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	14,631.29	28,396.15
	1112 District Levy - Personal Property	322.86	534.89
	1113 District Levy - Heavy Motor Vehicles	3.02	6.05
	1114 District Levy - Pers Prop/Mobile Homes	21.46	89.53
	1190 Penalties and Interest on Taxes	22.54	38.54
	1510 Interest Earnings	88.89	11.38
	3281 State Technology Aid	1,213.56	1,289.65
	3445 State Combined Fund School Block Grant	5,884.15	0.00
	3447 SB96 Combined Block Grant Reimbursement	971.93	0.00
	3460 Montana Oil and Gas Tax	10,000.00	0.00
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	394.28
	6100 Material Prior Period Revenue Adjustments	1,837.50	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>34,997.20</u>	<u>30,760.47</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	3,848.39	4,344.70
			4XX Purchased Property Services	95.00	1,304.78
			6XX Supplies and Materials	6,856.75	18,065.73
		<b>23XX Support Services - General Administration</b>			
			5XX Other Purchased Services	21,948.77	18,781.74
			6XX Supplies and Materials	<u>0.00</u>	<u>75.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>32,748.91</u>	<u>42,571.95</u>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

**26 Liberty County**

**1236 Chester-Joplin-Inverness El**

## Schedule Of Changes Worksheet

**Fund Code 28**

Beginning Fund Balance					12,674.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,760.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					42,571.95	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	863.50	(4b)	-863.50	
					-863.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

**26 Liberty County**

**1236 Chester-Joplin-Inverness El**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	318.56	545.89
	1900 Other Revenue from Local Sources	9,205.22	0.00
	3460 Montana Oil and Gas Tax	19,304.60	17,986.61
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>28,828.38</b>	<b>18,532.50</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	0.00	4,624.00
		23XX	Support Services - General Administration		
			5XX Other Purchased Services	0.00	445.47
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	4,646.80	11,449.65
			6XX Supplies and Materials	4,827.93	941.74
			7XX Property and Equipment Acquisition	18,459.33	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>27,934.06</b>	<b>17,460.86</b>

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					56,062.47 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,532.50 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					17,460.86 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					57,134.11 (5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

26 Liberty County

1236 Chester-Joplin-Inverness El

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	580.04	4,224.03
	1112 District Levy - Personal Property	9.15	82.92
	1113 District Levy - Heavy Motor Vehicles	0.19	1.09
	1114 District Levy - Pers Prop/Mobile Homes	0.49	9.48
	1190 Penalties and Interest on Taxes	0.58	4.04
	1510 Interest Earnings	2.61	1.40
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>593.06</u>	<u>4,322.96</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	4,443.72	3,007.56
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>4,443.72</u>	<u>3,007.56</u>

#### Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance	45.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,322.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,007.56	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,360.42	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

26 Liberty County

1236 Chester-Joplin-Inverness El

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	22.00	15.76
	5200 Sale or Compensation for Loss of Assets	0.00	782.50
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>22.00</u>	<u>798.26</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		0.00	4,328.41
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>4,328.41</u>

#### Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	3,530.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	798.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,328.41	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)





# Trustees' Financial Summary

FY2015-16

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

26 Liberty County

1236 Chester-Joplin-Inverness El

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	24,346.02	56,828.82
	1112 District Levy - Personal Property	537.69	1,038.48
	1113 District Levy - Heavy Motor Vehicles	5.05	12.13
	1114 District Levy - Pers Prop/Mobile Homes	35.78	166.87
	1190 Penalties and Interest on Taxes	37.99	71.94
	1510 Interest Earnings	498.81	867.03
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	789.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>25,461.34</u>	<u>59,775.20</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	19,735.00	13,355.48
			6XX Supplies and Materials	0.00	10,888.00
517	Kitchen Project -Elementary				
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	20,647.46
			5XX Other Purchased Services	0.00	77.00
			6XX Supplies and Materials	0.00	1,290.60
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>19,735.00</u>	<u>46,258.54</u>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	76,985.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	59,775.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	46,258.54	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	5,760.00	(4b)
	-5,760.00	
	-5,760.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	84,742.30	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

26 Liberty County

1236 Chester-Joplin-Inverness El

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	116.46	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	-2,338.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>116.46</u>	<u>-2,338.28</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	49.99	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>49.99</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	2,338.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-2,338.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

**26 Liberty County**

**1236 Chester-Joplin-Inverness El**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	19,881.77	30,580.59
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	541,013.36	574,962.04
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	8,562.45	42,720.68
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	222.75	0.00
XX	XXX 26XX 41X	Energy Utility Services	34,817.23	30,446.54
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

**26 Liberty County**

**1236 Chester-Joplin-Inverness El**

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	27,972.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	27,972.00

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	9,324.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	40,279.68
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	43,405.15
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 75%**

# Trustees' Financial Summary

FY2015-16

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

26 Liberty County

1236 Chester-Joplin-Inverness El

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	30,580.59	0.00	0.00	0.00	0.00
280	1XXX	2XX	5,965.70	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	3,781.94	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,076.92	0.00	0.00	0.00	0.00
<b>Totals</b>			43,405.15	0.00	0.00	0.00	0.00

43,405.15

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

**26 Liberty County**

**1236 Chester-Joplin-Inverness El**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
*** Land	784,714.00	0.00	0.00	0.00	784,714.00
Buildings	925,713.00	0.00	35,713.00	0.00	961,426.00
Machinery and Equipment	245,824.00	2,749.00	42,157.00	31,430.00	259,300.00
Totals at Historical Cost	1,956,251.00	2,749.00	77,870.00	31,430.00	2,005,440.00
Depreciation					
Building Accum	877,302.00	-6,473.00	10,008.00	0.00	880,837.00
Machinery and Equipment Accum	163,379.00	-13,015.00	38,237.00	29,266.00	159,335.00
Total Accumulated Depreciation	1,040,681.00	-19,488.00	48,245.00	29,266.00	1,040,172.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	915,570.00	22,237.00	29,625.00	2,164.00	965,268.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	270.34	0.00	0.00
General Administration (23XX)	1,615.56	0.00	0.00
Operations and Maintenance (26XX)	1,198.82	0.00	0.00
Transportation (27XX)	33,526.70	0.00	0.00
Unallocated	11,633.58	0.00	0.00
Total Depreciation for FY2016	48,245.00	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

**26 Liberty County**

**1236 Chester-Joplin-Inverness El**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	21,614.51	0.00	0.00	0.00	21,614.51	0.00	21,614.51
Other	31,407.64	10,224.17	0.00	0.00	41,631.81	0.00	41,631.81
Total Governmental Activity							
Non-bond Long-Term Liabilities	53,022.15	10,224.17	0.00	0.00	63,246.32	0.00	63,246.32

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

FY2015-16

Submit ID: 1236-12744945

**\*\* Recalculated \*\***

26 Liberty County

1236 Chester-Joplin-Inverness El

## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	89,274.15	0.00	1,958.10	87,316.05
Net Pension - TRS	902,973.60	0.00	35,644.72	867,328.88